

Procedure Number: 543

Procedure: Time and Effort

Effective Date: April 1, 2013

Revision Date: October 3, 2023

Responsible Party: Assistant Vice Chancellor of Finance

PROCEDURE

Time and Effort Reporting:

Effort Reporting is required by Federal regulations and [Uniform Guidance, Section 200.430](#)

Time and Effort reports must be collected for all employees (not contractors) whose salaries are:

- Paid in full or in part with federal funds.
- Used to meet a federal match/cost share requirement.

Any employee funded by federal grants must maintain documentation showing that their time is allocable to a federal program.

This policy includes employees whose payroll expenditures are recorded in the following account codes:

61123 – Contract Faculty
61124 – Contract Professional
61125 – Classified Employee
61126 – Graduate Teaching Assistant
61127 – Graduate Research Assistant
61128 – Contract Administrator
61130 – Contract Faculty – Summer

1. Time and Effort reports must be submitted to Financial Services & Payroll biweekly with timesheets.
2. Time and Effort reports must be reviewed and signed by the Project Director. The Project Director is responsible for verifying that the information provided by all employees working on their grant is accurate.
3. Reports must reflect the percentage of time spent on each funding source.

If there are significant differences between the percentage of effort reported on the Time and Effort report and how the actual payroll expenditures were charged, the Project Director will be contacted to reconcile differences. If needed, payroll expenditures will be adjusted to align with the effort spent.

If an employee is not paid from a grant, but spends time working on a grant, the department should report that on the Time and Effort report for cost sharing purposes.

Records should be maintained by the department of the grant-funded employee. Compliance with this policy will be monitored by the Office of Financial Services & Payroll and the Office of Grants & Sponsored Programs via the following process:

1. Reporting forms will be monitored every pay period. If a department/individual is not current on their Time & Effort reporting, they will receive a reminder.
2. If the department/individual is noncompliant after two pay periods, a second reminder will be sent, copied to the department/individual's supervisor with a warning that if the reports are not compliant by a set deadline, their PCARD access will be suspended.
3. After three pay periods of noncompliance, the department/individual will receive notice that they have lost their PCARD privilege and access and that it will not be reinstated until all Time & Effort reports are submitted and current.